

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16204200400000 City Clerk 1442 Washington St Eldora, IA 50627 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,171,370		1,171,370	1,174,214
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,171,370		1,171,370	1,174,214
Delinquent property taxes	0		0	
TIF revenues	8,957		8,957	0
Other city taxes	465,102	0	465,102	131,864
Licenses and permits	19,804	0	19,804	5,325
Use of money and property	128,201	14,361	142,562	0
Intergovernmental	459,076	0	459,076	109,687
Charges for fees and service	102,035	2,108,992	2,211,027	1,507,769
Special assessments	25,692	0	25,692	0
Miscellaneous	221,655	71,848	293,503	25,000
Other financing sources	1,764,344	0	1,764,344	1,386,988
Total revenues and other sources	4,366,236	2,195,201	6,561,437	4,340,847
Expenditures and Other Financing Uses				
Public safety	859,619	0	859,619	873,645
Public works	861,544	0	861,544	892,308
Health and social services	46,334	0	46,334	45,000
Culture and recreation	466,244	0	466,244	511,621
Community and economic development	41,674	0	41,674	109,908
General government	405,177	0	405,177	440,127
Debt service	423,059	0	423,059	425,000
Capital projects	261,733	0	261,733	185,000
Total governmental activities expenditures	3,365,384	0	3,365,384	3,482,609
Business type activities	0	1,873,961	1,873,961	2,123,676
Total ALL expenditures	3,365,384	1,873,961	5,239,345	5,606,285
Other financing uses, including transfers out	555,650	60,570	616,220	216,988
Total ALL expenditures/And other financing uses	3,921,034	1,934,531	5,855,565	5,823,273
Excess revenues and other sources over (Under) Expenditures/And other financing uses	445,202	260,670	705,872	-1,482,426
Beginning fund balance July 1, 2015	444,692	1,614,214	2,058,906	1,998,121
Ending fund balance June 30, 2016	889,894	1,874,884	2,764,778	515,695

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 3,286,800	Other long-term debt	\$ 0
Revenue debt	\$ 4,694,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 5,088,220

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF ELDORA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	458,615	371,141		341,614			1,171,370			1,171,370	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	458,615	371,141		341,614	0		1,171,370		T01	1,171,370	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	458,615	371,141		341,614	0	0	1,171,370			1,171,370	6			
7	TIF revenues			8,957				8,957		T01	8,957	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	20,012	16,333		15,017			51,362		T15	51,362	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	68,861	21,461					90,322		T15	90,322	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	1,527	1,251		1,141			3,919		T19	3,919	12			
13	Hotel/motel tax	12,318						12,318		T19	12,318	13			
14	Other local option taxes		307,181					307,181		T09	307,181	14			
15	TOTAL OTHER CITY TAXES	102,718	346,226	0	16,158	0	0	465,102	0		465,102	15			
16	Section B - LICENSES AND PERMITS	19,804						19,804		T29	19,804	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	5,436	1,426					6,862	14,361	U20	21,223	18			
19	Rents and royalties	87,342			20,000			107,342		U40	107,342	19			
20	Other miscellaneous use of money and property		13,997					13,997		U20	13,997	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	92,778	15,423	0	20,000	0	0	128,201	14,361		142,562	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELDORA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		337,619					337,619		C46	337,619	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		1,300			16,752		18,052		C89	18,052	49		
50	Iowa Department of Transportation		3,171					3,171		C89	3,171	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	13,515	11,030		10,141			34,686		C89	34,686	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	13,515	353,120	0	10,141	16,752	0	393,528	0		393,528	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	24,546						24,546			24,546	63		
64	Library service							0		D89	0	64		
65	Township contributions	40,865						40,865		D89	40,865	65		
66	Fire/EMT service	137						137		D89	137	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	65,548	0	0	0	0	0	65,548	0		65,548	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	79,063	353,120	0	10,141	16,752	0	459,076	0		459,076	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	364,410	A91	364,410	73		
74	Sewer							0	989,570	A80	989,570	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	110,842	A81	110,842	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELDORA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	136						136		A89	136	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges		300					300		A89	300	92				
93	Ambulance charges							0	612,864	A89	612,864	93				
94	Sidewalk street repair charges		28,880					28,880		A44	28,880	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	204						204		A03	204	98				
99	Library charges	3,137						3,137		A89	3,137	99				
100	Park, recreation, and cultural charges	67,690						67,690		A61	67,690	100				
101	Animal control charges	1,688						1,688		A89	1,688	101				
102	Other charges - Specify							0			0	102				
103								0	31,306		31,306	103				
104	TOTAL CHARGES FOR SERVICE	72,855	29,180	0	0	0	0	102,035	2,108,992		2,211,027	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					25,692		25,692		U01	25,692	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	5,322	155,813			3,104		164,239	2,834	U99	167,073	108				
109	Deposits and sales/fuel tax refunds	527	40,804			600		41,931	7,646	U99	49,577	109				
110	Sale of property and merchandise	1,350					450	1,800	51,845	U11	53,645	110				
111	Fines	6,271						6,271		U30	6,271	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	3,602	3,418			394		7,414	9,523		16,937	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	17,072	200,035	0	0	4,098	450	221,655	71,848		293,503	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELDORA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	842,905	1,315,125	8,957	387,913	46,542	450	2,601,892	2,195,201		4,797,093	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	428,635	719,489					1,148,124		NR	1,148,124	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	321,086	135,779		45,000	111,000		612,865			612,865	127		
128	Internal TIF loans and transfers in					3,355		3,355			3,355	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	749,721	855,268	0	45,000	114,355	0	1,764,344	0		1,764,344	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,592,626	2,170,393	8,957	432,913	160,897	450	4,366,236	2,195,201		6,561,437	132		
133												133		
134	Beginning fund balance July 1, 2015	682	700,934	-3,860	21,274	-379,220	104,882	444,692	1,614,214		2,058,906	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,593,308	2,871,327	5,097	454,187	-218,323	105,332	4,810,928	3,809,415		8,620,343	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
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148												148		
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155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF ELDORA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	338,478	3,962					342,440		E62	342,440	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	72,033						72,033		E24	72,033	13		
14	Purchase of land and equipment	431,952	11,575					443,527		G24	443,527	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation		1,619					1,619		E32	1,619	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	842,463	17,156		0	0	0	859,619			859,619	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ELDORA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		861,544					861,544		E44	861,544	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	861,544		0	0	0	861,544			861,544	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELDORA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation	46,334						46,334		E36	46,334	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	46,334	0				0	46,334			46,334	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ELDORA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	148,211	12,533					160,744		E52	160,744	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation		50,850					50,850		E61	50,850	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	9,844	145,770					155,614		E61	155,614	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	95,022						95,022		E61	95,022	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	4,014						4,014		E03	4,014	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	257,091	209,153		0	0	0	466,244			466,244	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	38,634						38,634		E89	38,634	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		3,040					3,040		E89	3,040	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	38,634	3,040	0	0	0	0	41,674			41,674	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELDORA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		103,065					103,065		E89	103,065	171
172	Other general government — Current operation	301,882						301,882		E89	301,882	172
173	Purchase of land and equipment	230						230		G89	230	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	302,112	103,065	0	0	0	0	405,177			405,177	176
177	Section G — DEBT SERVICE				423,059			423,059			423,059	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	423,059	0	0	423,059			423,059	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Construction					126,823		126,823			126,823	184
185	Streetscape					71		71			71	185
186	Blight Elimination					134,839		134,839			134,839	186
187	Subtotal Regular Capital Projects	0	0			261,733	0	261,733			261,733	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	261,733	0	261,733			261,733	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,486,634	1,193,958	0	423,059	261,733	0	3,365,384			3,365,384	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELDORA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								332,034	E91	332,034	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							371,575		E80	371,575	201
202	Purchase of land and equipment							16,333		G80	16,333	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							106,901		E81	106,901	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELDORA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								618,398	E89	618,398	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								428,720		428,720	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,873,961		1,873,961	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,486,634	1,193,958	0	423,059	261,733	0	3,365,384	1,873,961		5,239,345	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	30,500	519,795			2,000		552,295	60,570		612,865	255
256	Internal TIF loans/repayments and transfers out			3,355				3,355			3,355	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	30,500	519,795	3,355	0	2,000	0	555,650	60,570		616,220	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,517,134	1,713,753	3,355	423,059	263,733	0	3,921,034	1,934,531		5,855,565	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,157,574		31,128		105,332	1,294,034			1,294,034	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	76,174		1,742		-482,056		-404,140			-404,140	267
268	Total Governmental	76,174	1,157,574	1,742	31,128	-482,056	105,332	889,894			889,894	268
269	Proprietary								1,874,884		1,874,884	269
270	Total ending fund balance June 30, 2016	76,174	1,157,574	1,742	31,128	-482,056	105,332	889,894	1,874,884		2,764,778	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,593,308	2,871,327	5,097	454,187	-218,323	105,332	4,810,928	3,809,415		8,620,343	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ELDORA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	1,351,182

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 157,000	29U \$	39U \$ 8,000	49U \$	49U \$	49U \$ 149,000	49U \$	I91 \$	4,710
2. Sewer utility	19U 4,880,000	29U	39U 335,000	49U	49U	49U 4,545,000	49U	I89	93,720
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. General Loan	19U 290,000	29U	39U 45,000	49U 245,000	49U	49U	49U	I89	9,534
10. Disaster Loan	19U 166,800	29U	39U 15,000	49U 151,800	49U	49U	49U	I89	0
11. Corporate purpose	19U 1,125,000	29U	39U 190,000	49U 935,000	49U	49U	49U	I89	28,975
12. Street Impr & refunding	19U 915,000	29U	39U 115,000	49U 800,000	49U	49U	49U	I89	18,300
13. Capital Loan Notes	19U	29U 1,155,000	39U	49U 1,155,000	49U	49U	49U	I89	0
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	7,533,800	1,155,000	708,000	3,286,800	0	4,694,000	0		155,239
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents	
	\$	101,764,393	x .05 = \$	5,088,220		

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		2,764,778	2,764,778	
REMARKS						V98